Attorney's Docket No.: 10417-039002 / F51-125462M/SW

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Toshimitsu Taniguchi et al. Art Unit: 2811

Serial No.: 10/806,610 Examiner: Samuel A. Gebremariam

Filed: March 23, 2004 Conf. No.: 2451

Title : SEMICONDUCTOR DEVICE AND METHOD OF MANUFACTURING

THEREOF

MAIL STOP AF

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

REPLY TO ACTION OF OCTOBER 24, 2006

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